

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

CHAPTER 7 TRUSTEE JEFFREY L. BURTCH,)	
)	
Plaintiff,)	
)	
v.)	Civil Action No. 07-556 JJF-LPS
)	
MILBERG FACTORS, INC., et al.)	
)	
Defendants.)	
)	

**RULE 7.1 STATEMENT
OF DEFENDANT CAPITAL FACTORS, INC.**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Capital Factors, Inc. certifies that the parent company of Capital Factors, Inc. is Regions Bank. Regions Bank is wholly owned by Regions Financial Corporation. Regions Financial Corporation has no parent corporation, and no publicly-held corporation owns 10% or more of the stock of Regions Financial Corporation.

POTTER ANDERSON & CORROON LLP

By 

Gregory A. Inskip (ID No. 270)
David J. Baldwin (ID No. 1010)
Hercules Plaza, 6th Floor
1313 North Market Street
P.O. Box 951
Wilmington, Delaware 19899-0951
(302) 984-6000
Fax: (302) 658-1192
ginskip@potteranderson.com
dbaldwin@potteranderson.com

Attorneys for Defendant Capital Factors, Inc.

Dated: March 19, 2008
838288 / 32419